

7:28 AM  
10/25/18

**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Aug 16	Hours	Rate	Sep 16
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			7,500.00			10,000.00
Salary			3,333.34			3,333.34
Bonus			0.00			0.00
Total Gross Pay			10,833.34			13,333.34
<b>Deductions from Gross Pay</b>						
Employee Advance		0.00			0.00	
Simple IRA Emp.		-541.66			-666.66	
Total Deductions from Gross Pay			-541.66			-666.66
Adjusted Gross Pay			10,291.68			12,666.68
<b>Taxes Withheld</b>						
Federal Withholding			-2,052.00			-2,908.00
Medicare Employee			-157.09			-193.33
Social Security Employee			-671.67			-826.66
VA - Withholding			-404.00			-570.00
WV - Withholding			-150.00			-150.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			-3,434.76			-4,647.99
Net Pay			6,856.92			8,018.69
<b>Employer Taxes and Contributions</b>						
Federal Unemployment		0.00			0.00	
Medicare Company		157.09			193.33	
Social Security Company		671.67			826.66	
VA - Unemployment		0.00			0.00	
Auto Fringe		0.00			0.00	
S-Corp Medical Insurance		0.00			0.00	
Simple IRA Co. Match		325.00			400.00	
Total Employer Taxes and Contributions			1,153.76			1,419.99

Exhibit D

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Oct 16	Hours	Rate	Nov 16
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			10,000.00
Salary			3,333.34			3,625.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			3,333.34			13,625.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-166.66			-8,681.26
<b>Total Deductions from Gross Pay</b>			-166.66			-8,681.26
<b>Adjusted Gross Pay</b>			3,166.68			4,943.74
<b>Taxes Withheld</b>						
Federal Withholding			-408.00			-1,129.00
Medicare Employee			-48.33			-197.57
Social Security Employee			-206.67			-844.75
VA - Withholding			0.00			-68.00
WV - Withholding			-150.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			-813.00			-2,407.32
<b>Net Pay</b>			2,353.68			2,536.42
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			48.33			197.57
Social Security Company			206.67			844.75
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			3,582.85
Simple IRA Co. Match			100.00			408.76
<b>Total Employer Taxes and Contributions</b>			355.00			5,033.93

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Dec 16	Hours	Rate	Jan 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			12,500.00
Salary			3,625.00			3,625.00
Bonus			1,250.00			0.00
Total Gross Pay			4,875.00			16,125.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-243.76			-8,181.26
Total Deductions from Gross Pay			-243.76			-8,181.26
Adjusted Gross Pay			4,631.24			7,943.74
<b>Taxes Withheld</b>						
Federal Withholding			-607.00			-2,208.00
Medicare Employee			-70.68			-233.81
Social Security Employee			-302.25			-999.75
VA - Withholding			0.00			-275.00
WV - Withholding			-219.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			-1,198.93			-3,884.56
Net Pay			3,432.31			4,059.18
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			63.75
Medicare Company			70.68			233.81
Social Security Company			302.25			999.75
VA - Unemployment			0.00			294.11
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			146.26			483.76
Total Employer Taxes and Contributions			519.19			2,075.18

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Winchester Accounting and Consulting, Inc.  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Feb 17	Hours	Rate	Mar 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			7,500.00			750.00
Salary			3,625.00			3,625.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			11,125.00			4,375.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-4,681.26			-181.26
<b>Total Deductions from Gross Pay</b>			-4,681.26			-181.26
<b>Adjusted Gross Pay</b>			6,443.74			4,193.74
<b>Taxes Withheld</b>						
Federal Withholding			-2,108.00			-623.00
Medicare Employee			-161.32			-63.44
Social Security Employee			-689.75			-271.25
VA - Withholding			-200.00			-26.00
WV - Withholding			-168.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			-3,327.07			-1,151.69
<b>Net Pay</b>			3,116.67			3,042.05
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			20.25			0.00
Medicare Company			161.32			63.44
Social Security Company			689.75			271.25
VA - Unemployment			91.71			18.98
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			333.76			131.26
<b>Total Employer Taxes and Contributions</b>			1,296.79			484.93

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Apr 17	Hours	Rate	May 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			4,000.00			15,500.00
Salary			3,625.00			3,625.00
Bonus			0.00			3,500.00
<b>Total Gross Pay</b>			<b>7,625.00</b>			<b>22,625.00</b>
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-181.26			-356.26
<b>Total Deductions from Gross Pay</b>			<b>-181.26</b>			<b>-356.26</b>
<b>Adjusted Gross Pay</b>			<b>7,443.74</b>			<b>22,268.74</b>
<b>Taxes Withheld</b>						
Federal Withholding			-1,658.00			-5,069.75
Medicare Employee			-110.56			-328.06
Social Security Employee			-472.75			-1,402.75
VA - Withholding			-249.00			-835.00
WV - Withholding			-168.00			-356.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			<b>-2,658.31</b>			<b>-7,991.56</b>
<b>Net Pay</b>			<b>4,785.43</b>			<b>14,277.18</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			110.56			328.06
Social Security Company			472.75			1,402.75
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			228.76			678.76
<b>Total Employer Taxes and Contributions</b>			<b>812.07</b>			<b>2,409.57</b>

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Jun 17	Hours	Rate	Jul 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			7,000.00			5,000.00
Salary			3,625.00			3,625.00
Bonus			0.00			0.00
Total Gross Pay			10,625.00			8,625.00
Deductions from Gross Pay						
Employee Advance			0.00			0.00
Simple IRA Emp.			-181.26			-181.26
Total Deductions from Gross Pay			-181.26			-181.26
Adjusted Gross Pay			10,443.74			8,443.74
Taxes Withheld						
Federal Withholding			-2,558.00			-1,958.00
Medicare Employee			-154.07			-125.06
Social Security Employee			-658.75			-534.75
VA - Withholding			-367.00			-270.00
WV - Withholding			-168.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			-3,905.82			-3,055.81
Net Pay			6,537.92			5,387.93
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			154.07			125.06
Social Security Company			658.75			534.75
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			318.76			258.76
Total Employer Taxes and Contributions			1,131.58			918.57

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Winchester Accounting and Consulting, Inc.  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Aug 17	Hours	Rate	Sep 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			50,000.00			57,750.00
Salary			3,625.00			3,625.00
Bonus			0.00			0.00
Total Gross Pay			53,625.00			61,375.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			-50,000.00
Simple IRA Emp.			-181.26			-181.26
Total Deductions from Gross Pay			-181.26			-50,181.26
Adjusted Gross Pay			53,443.74			11,193.74
<b>Taxes Withheld</b>						
Federal Withholding			-21,898.00			-958.00
Medicare Employee			-777.56			-889.93
Social Security Employee			-3,324.75			-1,771.65
VA - Withholding			-3,040.00			-111.00
WV - Withholding			-168.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			-29,208.31			-3,898.58
Net Pay			24,235.43			7,295.16
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			777.56			889.93
Social Security Company			3,324.75			1,771.65
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			1,608.76			1,841.26
Total Employer Taxes and Contributions			5,711.07			4,502.84

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Oct 17	Hours	Rate	Nov 17
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			500.00
Salary			3,625.00			3,625.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			<b>3,625.00</b>			<b>4,125.00</b>
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-181.26			-181.26
<b>Total Deductions from Gross Pay</b>			<b>-181.26</b>			<b>-181.26</b>
<b>Adjusted Gross Pay</b>			<b>3,443.74</b>			<b>3,943.74</b>
<b>Taxes Withheld</b>						
Federal Withholding			-458.00			-850.75
Medicare Employee			-52.57			-59.81
Social Security Employee			-224.75			-224.75
VA - Withholding			0.00			0.00
WV - Withholding			-168.00			-168.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			<b>-903.32</b>			<b>-1,403.31</b>
<b>Net Pay</b>			<b>2,540.42</b>			<b>2,540.43</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			52.57			59.81
Social Security Company			224.75			224.75
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			3,289.84
Simple IRA Co. Match			108.76			123.76
<b>Total Employer Taxes and Contributions</b>			<b>386.08</b>			<b>3,698.16</b>



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Winchester Accounting and Consulting, Inc.  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Dec 17	Hours	Rate	Jan 18
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			500.00			0.00
Salary			3,625.00			0.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			4,125.00			0.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			-181.26			0.00
<b>Total Deductions from Gross Pay</b>			-181.26			0.00
<b>Adjusted Gross Pay</b>			3,943.74			0.00
<b>Taxes Withheld</b>						
Federal Withholding			-918.06			0.00
Medicare Employee			-92.50			0.00
Social Security Employee			-224.75			0.00
VA - Withholding			0.00			0.00
WV - Withholding			-168.00			0.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			-1,403.31			0.00
<b>Net Pay</b>			2,540.43			0.00
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			92.50			0.00
Social Security Company			224.75			0.00
VA - Unemployment			0.00			0.00
Auto Fringe			2,254.73			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			123.76			0.00
<b>Total Employer Taxes and Contributions</b>			2,695.74			0.00

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Feb 18	Hours	Rate	Mar 18
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			0.00
Salary			0.00			0.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			0.00			0.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			0.00			0.00
<b>Total Deductions from Gross Pay</b>			0.00			0.00
<b>Adjusted Gross Pay</b>			0.00			0.00
<b>Taxes Withheld</b>						
Federal Withholding			0.00			0.00
Medicare Employee			0.00			0.00
Social Security Employee			0.00			0.00
VA - Withholding			0.00			0.00
WV - Withholding			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			0.00			0.00
<b>Net Pay</b>			0.00			0.00
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			0.00			0.00
Social Security Company			0.00			0.00
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			0.00			0.00

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Apr 18	Hours	Rate	May 18
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			0.00
Salary			0.00			0.00
Bonus			0.00			0.00
<b>Total Gross Pay</b>			0.00			0.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			0.00			0.00
<b>Total Deductions from Gross Pay</b>			0.00			0.00
<b>Adjusted Gross Pay</b>			0.00			0.00
<b>Taxes Withheld</b>						
Federal Withholding			0.00			0.00
Medicare Employee			0.00			0.00
Social Security Employee			0.00			0.00
VA - Withholding			0.00			0.00
WV - Withholding			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			0.00			0.00
<b>Net Pay</b>			0.00			0.00
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			0.00			0.00
Social Security Company			0.00			0.00
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			0.00			0.00

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Jun 18	Hours	Rate	Jul 18
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			0.00
Salary			0.00			0.00
Bonus			0.00			0.00
Total Gross Pay			0.00			0.00
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			0.00
Simple IRA Emp.			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00
Adjusted Gross Pay			0.00			0.00
<b>Taxes Withheld</b>						
Federal Withholding			0.00			0.00
Medicare Employee			0.00			0.00
Social Security Employee			0.00			0.00
VA - Withholding			0.00			0.00
WV - Withholding			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			0.00			0.00
Net Pay			0.00			0.00
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			0.00			0.00
Social Security Company			0.00			0.00
VA - Unemployment			0.00			0.00
Auto Fringe			0.00			0.00
S-Corp Medical Insurance			0.00			0.00
Simple IRA Co. Match			0.00			0.00
Total Employer Taxes and Contributions			0.00			0.00

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**Winchester Accounting and Consulting, Inc.**  
**Payroll Summary**  
August 2016 through August 2018

	Hours	Rate	Aug 18	Hours	Rate	Aug '16 - Aug 18
<b>Employee Wages, Taxes and Adjustments</b>						
Gross Pay						
Officer Salary			0.00			188,500.00
Salary			0.00			60,750.02
Bonus			0.00			4,750.00
<b>Total Gross Pay</b>			0.00			254,000.02
<b>Deductions from Gross Pay</b>						
Employee Advance			0.00			-50,000.00
Simple IRA Emp.			0.00			-25,150.12
<b>Total Deductions from Gross Pay</b>			0.00			-75,150.12
<b>Adjusted Gross Pay</b>			0.00			178,849.90
<b>Taxes Withheld</b>						
Federal Withholding			0.00			-48,469.56
Medicare Employee			0.00			-3,715.69
Social Security Employee			0.00			-13,652.40
VA - Withholding			0.00			-6,415.00
WV - Withholding			0.00			-3,041.00
Medicare Employee Addl Tax			0.00			0.00
<b>Total Taxes Withheld</b>			0.00			-75,293.65
<b>Net Pay</b>			0.00			103,556.25
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			84.00
Medicare Company			0.00			3,715.69
Social Security Company			0.00			13,652.40
VA - Unemployment			0.00			404.80
Auto Fringe			0.00			2,254.73
S-Corp Medical Insurance			0.00			6,872.69
Simple IRA Co. Match			0.00			7,620.14
<b>Total Employer Taxes and Contributions</b>			0.00			34,604.45